IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE HARUN-UL-RASHID

FRIDAY, THE 3RD AUGUST 2007 / 12TH SRAVANA 1929

WA.No. 1908 of 2007

AGAINST THE JUDGEMENT IN WPC.7409/2007 Dated 16/03/2007
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APPELLANTS:
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1. STATE OF KERALA REPRESENTED BY SECRETARY (TAXES),
   DEPARTMENT OF REVENUE, SECRETARIAT,
   THIRUVANANTHAPURAM.

2. THE COMMISSIONER FOR COMMERCIAL TAXES,
   THIRUVANANTHAPURAM.

3. THE ASST. COMMISSIONER (ASSESSMENT),
   SPECIAL CIRCLE, TRIVANDRUM.

4. THE ASST. COMMISSIONER (ASSESSMENT),
   OFFICE OF THE ASST. COMMISSIONER (ASSESSMENT),
   COMMERCIAL TAXES OFFICE, SPECIAL CIRCLE,
   THRISSUR.

BY SENIOR GOVERNMENT PLEADER SRI MUHAMMED RAFIQ

RESPONDENTS:
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1. VENUGOPAL, NEO MARKETING,
   KAARAYIL BUILDING,
   NEAR GOVERNMENT H.S.S.,
   SRINGAPURAM, THRISSUR.

2. SAIPRABHA,
   VIGNESWARA BOOK STALL,
   PAZHAVANGADI, TRIVANDRUM.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & HARUN-UL-RASHID, J.

W.A.No.1908 of 2007

Dated, this the 3rd day of August, 2007

JUDGMENT

H.L. DATTU, CJ.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.7409 of 2007 dated 16th March, 2007. We find no merit in the writ appeal. The order passed by the learned Single Judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in *Sunrise Associates v. Government of NCT of Delhi & Ors. - (2006) 5 SCC 603.* Accordingly the writ appeal requires to be rejected and it is rejected. Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

HARUN-UL-RASHID,
JUDGE.

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